

BEAVERTON POLICE DEPARTMENT

GENERAL ORDER

NUMBER: 12.05.00
SUBJECT: CASH ACCOUNTING AND AUDITS
EFFECTIVE: JANUARY 28, 2003
REVIEW: JANUARY 2005

1. POLICY. The department participates in both internal and external independent audits of its financial activities.
2. ACCOUNTING AND AUDIT RESPONSIBILITY. The responsibility to maintain accurate accounting of cash funds, and to audit such funds, is as follows:
 - A. Each unit manager is responsible to provide an accurate accounting of all cash, checks, or other items of liquid value through the establishment of a system of accounting as established by city policy. A standard procedure outline is provided by the Finance Department, entitled "STANDARD OPERATION PROCEDURE-PETTY CASH", red section of the Accounts Payable and Purchase Order Procedure Manual. The Police Chief, after review by the Finance Director, may approve other accounting methods.
 - B. The management analyst shall request an "outside" informal audit (normally the Finance Department) of all unit monetary activities every four months.
 - C. The Finance Department shall contract annually with an independent audit firm for a formal audit of all City of Beaverton financial activities.
 - D. The management analyst shall arrange an unannounced audit, every four months, of city owned property, evidence, or custodial property held by the department. This audit will be conducted by a person not charged with the custody of the property from within the agency.

Chief of Police

Date